

**CHAPTER NO. 628**

**HOUSE BILL NO. 2006**

**By Representatives Kisber, McDaniel, Walley**

**Substituted for: Senate Bill No. 2069**

**By Senators Cooper, Carter**

AN ACT to amend Tennessee Code Annotated, Section 67-5-212, relative to property taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-212, is amended by adding the following sentence at the end of subsection (b)(3):

Notwithstanding the date of application, the exemption shall take effect up to eighteen (18) months earlier than the date of application, where the application was submitted due to relocation by the applicant of a use previously approved for exemption. In no event may the exemption in such cases date back earlier than the date the property subject to the application began to be used for exempt purposes.

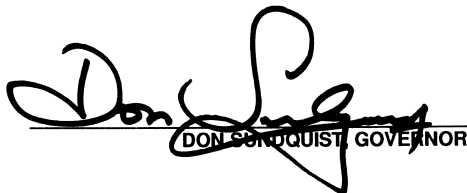
SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it, and shall apply to applications for exemption pending or under appeal to the State Board of Equalization on its effective date, but shall expire and be void and of no effect July 1, 2000.

**PASSED: March 20, 2000**

  
JIMMY RAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

**APPROVED this 5th day of April 2000**

  
DON SUNDQUIST, GOVERNOR